

Instructions for completing  
**Inventory of Fiduciary**  
(NHJB-2125-P)

Form use. This form is used to show the court the details of the assets of an estate, whether for an estate administration, guardianship, conservatorship or trust. It should contain an itemization of real and personal properties and their values, and be signed by the appraiser appointed on either the Petition for Estate Administration, Petition for Trustee, Petition for Guardian of Minor, Petition for Conservatorship or Petition for Guardianship of Incapacitated Person.

Top part of form

- COURT NAME:** Enter the name of the county probate court where the document will be filed. (example: Belknap County Probate Court; Rockingham County Probate Court).
- CASE NAME:** Enter the name of the deceased or the ward. (example: Estate of John Adams; Estate of Susan Jones).
- CASE NUMBER:** Leave blank if not yet assigned by court OR fill in case number if it is known.
- DATE OF FIDUCIARY APPOINTMENT:** Enter the date the executor, administrator, guardian, conservator or trustee was appointed by the court.
- Under the form title:** Check off one of the boxes to indicate whether this inventory is the ORIGINAL one filed with the court or if it is an AMENDED inventory which replaces one previously filed. If it is an amended inventory, attach a written explanation of what has changed on the inventory.

Numbered part of form

1. **Fiduciary name** is the name of the executor, administrator, trustee, guardian or conservator for this case. Enter that person's name on the line provided, followed by their telephone number and complete mailing address including zip code. If there is more than one fiduciary, enter the second name in the space provided. **Capacity** means the fiduciary's role in the case; enter one of the following on the capacity line:
  - a. **Executor** is a person or entity named in the deceased's will to manage and settle the deceased's estate.
  - b. **Administrator** is a person or entity who will manage and settle the deceased's estate, but has not been named by the deceased since there is no will.
  - c. **Ancillary executor or administrator** is a person or entity appointed in another state or country to manage and settle the deceased's estate in that state or country, but then needs to request that they be able to manage and settle the deceased's assets (usually real estate) located in New Hampshire.
  - d. **Special administrator** is a person appointed by the court to assist the court in evaluating such things as factual issues involving the validity of a will, matters being contested by parties to the estate, questions of law, or any other cause if the interests of the estate require it.
  - e. **Administrator with will annexed** is a person or entity who will manage and settle the deceased's estate, but was not named in the deceased's will to perform those duties. They are appointed to manage and settle the deceased's estate because the person named in the will, but who had not been appointed, is either unable or unwilling to serve as executor.

- f. **Administrator de bonis non** is a person or entity appointed by the court to manage and settle the deceased's estate because the previous executor or administrator, who was appointed, is unable or unwilling to continue.
  - g. **Guardian** is a person appointed by the court to manage the estate of an incapacitated person, known as a ward, or have care and custody of that person.
  - h. **Conservator** is a person who is appointed by the court to manage the estate of a person who requests the appointment of the conservator.
  - i. **Trustee** is a person to whom another person's property, or the management of another person's property, is entrusted for the benefit of others.
2. If you have an **attorney** assisting you (as the fiduciary) with this case, enter that attorney's name. (This attorney is not the attorney for the ward in guardianship or conservatorship cases.)
  3. Enter the name of the **appraiser** who completed the Inventory form and who was appointed on either the Petition for Estate Administration, Petition for Trustee or Petition for Guardianship of Incapacitated Person.
  4. Enter the **amount of the bond ordered by the court** and shown in the "order" portion of either the Petition for Estate Administration or Petition for Trustee, Petition for Guardian of Minor or Guardianship Order.
  5. This question must be answered **ONLY** if you are processing the **estate of a deceased person**. **Check off one box – yes or no** – to answer each question. The first question applies if you have an attorney: have you discussed with your attorney how much your attorney will be paid? The second question is asking whether you as fiduciary plan to take a fee for your role as fiduciary.

#### Estate summary section

##### **A. TOTAL VALUE OF REAL ESTATE.**

If this inventory is for a deceased's estate: On the blank line to the right, enter the total value of all real estate itemized and identified in Attachment 1, which will be attached to the Inventory when filed with the court. The attachment will include all real estate owned by the deceased and solely in the deceased's name, or property owned as tenants in common. Jointly held property should not be listed.

If this inventory is for a guardianship, conservatorship or trust: On the blank line to the right, enter the total value of all real estate itemized and identified in Attachment 1, which will be attached to the Inventory when filed with the court. The attachment will include all real estate owned by the ward or a trust and solely in the ward's or trust's name, property owned as tenants in common, and jointly held property.

For all inventories. The following detail should be included for each piece of real estate: 1. the street address and city or town where the real estate is located; 2. the county where the deed is recorded at the Registry of Deeds; 3. that Registry of Deeds book and page number for the deed; and 4. the value for each piece of

property listed. (For deceased's estate, value is as of the date of death. For guardianships, conservatorships and trusts, value is as of the date of the appointment of the guardian, conservator or trustee.

- B. TOTAL VALUE OF PERSONAL ESTATE.** On the blank line to the right, enter the total value of the personal estate. This total is taken from the second page, just above the signature lines in the section entitled "TOTAL VALUE OF PERSONAL ESTATE."

**TOTAL VALUE OF ENTIRE ESTATE.** Add together the amounts shown for A and B and on the blank line to the right, enter the total value of the whole estate.

**Examined and accepted by court.** This section will be completed by the judge once the document is filed with the court and reviewed in detail by the judge.

#### Personal Estate Detail Section

**CASH ON HAND.** Enter the amount of deceased's or ward's cash being held by the fiduciary.

**ALL OTHER CATEGORIES.** For each of the categories listed on the Inventory form, do the following: 1. enter the total value of the personal property on the line provided on the Inventory form; 2. attach a list for that type of asset giving details specified on the Inventory form; 3. Mark each list as "Attachment 2", "Attachment 3", etc.

**TOTAL VALUE OF PERSONAL ESTATE.** Add all totals entered in the Personal Estate section from Cash on Hand through Attachment 8. Enter the total on the line provided on the second page and also on the line provided in the Estate Summary on the first page, line B. If using ADOBE READER, the software will do this calculation for you.

#### Signature section

The first signature section is for the appraiser to swear that he or she has acted impartially in completing the inventory and appraisal of the estate. "State of" should be followed by the state where the form is being signed, and the line before "County" should indicate the county where it is being signed. The date of the signature should be entered in the space following "Date". In the paragraph, enter the appraiser's name on the first blank line followed by the deceased's or ward's name on the second blank line.

The appraiser should sign the form on the **Appraiser** signature line. **The form must be signed in the presence of a Notary Public or Justice of the Peace** who will complete the section immediately following the appraiser's signature.

The next signature section is for the fiduciary to complete. In it the fiduciary is swearing that they have shown the appraiser the total estate and that if they become aware of additional assets, they will amend the Inventory. "State of" should be followed by the state where the form is being signed, and the line before "County" should indicate the county where it is being signed. The date of the signature should be entered in the space following "Date". In the paragraph, enter the fiduciary's name on the first blank line followed by the deceased's or ward's name on the second blank line.

The fiduciary should sign the form on the **Fiduciary** signature line. **The form must be signed in the presence of a Notary Public or Justice of the Peace** who will complete the section immediately following the fiduciary's signature.

**Review the completed form for accuracy prior to filing it with the court. If completing this form on-line, some fields may be filled in automatically based on entries in other fields. If more space is needed for any question, please attach additional sheets of paper.**